



3015 (02-05-09)

ANNUAL REPORT

OF

Name: LUXEMBURG MUNICIPAL WATER UTILITY

Principal Office: 206 MAPLE STREET
LUXEMBURG, WI 54217

For the Year Ended: DECEMBER 31, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LUXEMBURG MUNICIPAL WATER UTILITY

Utility Address: 206 MAPLE STREET
LUXEMBURG, WI 54217

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS DIANE JORGENSEN

Title: CLERK/TREASURER

Office Address:

206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

Email Address: luxemburg@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: TOM KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 617 - 2512 EXT

Email Address: TOM.KARMAN@SCHENCKSC.COM

President, chairman, or head of utility commission/board or committee:

Name: DEBRA NORTON

Title: CHAIRMAN

Office Address:

415 MUELLER CT
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name: TOM KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 617 - 2512

Email Address: TOM.KARMAN@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: CRAIG DEQUAINE

Title: SUPERINTENDENT

Office Address:

206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

Email Address: luxemburg@centurytel.net

Name of utility commission/committee: VILLAGE OF LUXEMBURG UTILITY COMMITTEE

Names of members of utility commission/committee:

MR CRAIG DEQUAINE, SUPERINTENDENT

MR DEBRA NORTON, CHAIRMAN

MR JOHN RUECKL

MRS JANICE SWOBODA

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	267,909	255,078	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	182,568	157,177	2
Depreciation Expense (403)	47,630	32,113	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	58,759	47,842	5
Total Operating Expenses	288,957	237,132	
Net Operating Income	(21,048)	17,946	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(21,048)	17,946	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,391	822	10
Miscellaneous Nonoperating Income (421)	0	70,086	11
Total Other Income	5,391	70,908	
Total Income	(15,657)	88,854	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,711)	(16,711)	12
Other Income Deductions (426)	27,969	28,775	13
Total Miscellaneous Income Deductions	11,258	12,064	
Income Before Interest Charges	(26,915)	76,790	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,502	12,144	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	8,188	6,225	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	19,690	18,369	
Net Income	(46,605)	58,421	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,272,285	2,168,303	20
Balance Transferred from Income (433)	(46,605)	58,421	21
Miscellaneous Credits to Surplus (434)	55,447	45,561	22
Miscellaneous Debits to Surplus--Debit (435)	65,786	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,215,341	2,272,285	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	267,909	0	267,909	1
Total (Acct. 400):	267,909	0	267,909	
Operation and Maintenance Expense (401-402):				
Derived	182,568	0	182,568	2
Total (Acct. 401-402):	182,568	0	182,568	
Depreciation Expense (403):				
Derived	47,630	0	47,630	3
Total (Acct. 403):	47,630	0	47,630	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	58,759	0	58,759	5
Total (Acct. 408):	58,759	0	58,759	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(21,048)	0	(21,048)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON SPECIAL ASSESSMENTS AND BANK ACCTS	5,391		5,391	11
Total (Acct. 419):	5,391	0	5,391	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	5,391	0	5,391	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(16,711)	0	(16,711)	14
NONE			0	15
Total (Acct. 425):	(16,711)	0	(16,711)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	27,969	27,969	16
NONE			0	17
Total (Acct. 426):	0	27,969	27,969	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,711)	27,969	11,258	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	11,502	0	11,502	18
Total (Acct. 427):	11,502	0	11,502	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	8,188	0	8,188	21
Total (Acct. 430):	8,188	0	8,188	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	19,690	0	19,690	
NET INCOME:	(18,636)	(27,969)	(46,605)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	745,984	1,526,301	2,272,285	24
Total (Acct. 216):	745,984	1,526,301	2,272,285	
Balance Transferred from Income (433):				
Derived	(18,636)	(27,969)	(46,605)	25
Total (Acct. 433):	(18,636)	(27,969)	(46,605)	
Miscellaneous Credits to Surplus (434):				
TAX EQUIVALENT FORGIVEN	55,447		55,447	* 26
Total (Acct. 434):	55,447	0	55,447	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
RECLASSIFICATION TO CAPITAL PAID IN BY MUNICIPALITY	65,786		65,786	* 27
Total (Acct. 435)--Debit:	65,786	0	65,786	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	717,009	1,498,332	2,215,341	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

Tax equivalent forgiven by the village

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

Plant originally contributed by the Village's tax increment district was not reported as municipal contributed capital. This is the amount of that contributed plant.

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	267,909	0	0	0	267,909	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	267,909	0	0	0	267,909	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,668,873	3,957,502	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	741,580	664,903	2
Net Utility Plant	3,927,293	3,292,599	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	49,883	80,403	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	49,883	80,403	
CURRENT AND ACCRUED ASSETS			
Cash (131)	50	50	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	0	29,387	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	11,306	12,006	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,766	0	18
Plant Materials and Operating Supplies (154)	10,233	10,098	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	25,355	51,541	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,002,531	3,424,543	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	412,077	346,291	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,215,341	2,272,285	35
Total Proprietary Capital	2,627,418	2,618,576	
LONG-TERM DEBT			
Bonds (221)	408,342	431,998	36
Advances from Municipality (223)	697,383	120,701	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,105,725	552,699	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,587	463	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	4,843	2,136	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	35,430	2,599	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	233,958	250,669	49
Total Deferred Credits	233,958	250,669	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,002,531	3,424,543	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,957,502	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,714,537	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,954,336	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	4,668,873	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	217,173	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	524,407	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	741,580	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,927,293	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	168,465				168,465	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,630				47,630	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,939				1,939	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	49,569	0	0	0	49,569	16
Debits during year						17
Book cost of plant retired	861				861	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	861	0	0	0	861	25
Balance end of year (111.1)	217,173	0	0	0	217,173	26
Footnotes						27

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 1

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The Village forgives the tax equivalent, so no amount has been charged to the sewer department.

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	496,438				496,438	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	27,969				27,969	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,969	0	0	0	27,969	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	524,407	0	0	0	524,407	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	10,233	10,098	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>10,233</u>	<u>10,098</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	346,291	1
Changes during year (explain):		
TIF PLANT CONTRIBUTED	65,786	* 2
Balance end of year	412,077	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

It was noted during the recent rate filing that plant originally contributed by the Village's tax increment district was not reported as municipal contributed capital.

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CLEAN WATER FUND REVENUE BONDS	12/23/2003	05/01/2023	2.74%	408,342	1
Total Bonds (Account 221):				408,342	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
G.O. NOTES 2002	11/07/2002	11/07/2012	3.50%	6,750	1
G.O. NOTES 2004	02/18/2004	02/18/2014	4.41%	10,803	2
G.O. NOTES 2005	12/29/2005	12/01/2020	4.58%	66,880	3
G.O. NOTES 2009	11/11/2009	11/11/2014	3.66%	600,000	4
G.O. NOTES 2000	12/01/2000	12/01/2010	4.94%	12,950	5
Total for Account 223				697,383	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	58,759	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	58,759	
Taxes paid during year:		
County, state and local taxes	55,447	6
Social Security taxes	2,700	7
PSC Remainder Assessment	612	8
Other (explain):		
NONE		9
Total payments and other debits	58,759	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water revenue bond	976	11,502	11,555	923	1
Subtotal	976	11,502	11,555	923	
Advances from Municipality (223)					
G.O. NOTES 2000	112	1,257	1,341	28	2
G.O. NOTES 2002	284	244	315	213	3
G.O. NOTES 2004	497	491	575	413	4
G.O. REFUNDING BOND 2005	267	3,180	3,197	250	5
G.O. PROMISSORY NOTES 2009		3,016	0	3,016	6
Subtotal	1,160	8,188	5,428	3,920	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	2,136	19,690	16,983	4,843	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	49,883	2
Total (Acct. 124):	49,883	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,306	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	11,306	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	3,766	* 15
Total (Acct. 145):	3,766	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	233,958	23
NONE		24
Total (Acct. 253):	233,958	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivable from municipality

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,198,279	0	0	0	2,198,279	1
Materials and Supplies	10,165	0	0	0	10,165	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	192,819	0	0	0	192,819	4
Customer Advances for Construction					0	5
Regulatory Liability	242,313	0	0	0	242,313	6
NONE					0	7
Average Net Rate Base	1,773,312	0	0	0	1,773,312	
Net Operating Income	(21,048)	0	0	0	(21,048)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.19%	N/A	N/A	N/A	-1.19%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	250,669	0	0	0	250,669	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,711	0	0	0	16,711	3
Other (specify):						
NONE					0	4
Balance End of Year	233,958	0	0	0	233,958	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The utility has filed an application to increase rates. Docket #3240-WR-102

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	246,329	247,744	1
Total Sales of Water	246,329	247,744	
Other Operating Revenues			
Forfeited Discounts (470)	1,476	1,441	2
Rents from Water Property (472)	19,601	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	503	5,893	5
Total Other Operating Revenues	21,580	7,334	
Total Operating Revenues	267,909	255,078	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	125,265	107,831	6
General Operating Expenses (680-691)	57,303	49,346	7
Total Operation and Maintenance Expenses	182,568	157,177	
Other Operating Expenses			
Depreciation Expense (403)	47,630	32,113	8
Amortization Expense (404-407)		0	9
Taxes (408)	58,759	47,842	10
Total Other Operating Expenses	106,389	79,955	
Total Operating Expenses	288,957	237,132	
NET OPERATING INCOME	(21,048)	17,946	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	4	273	309	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	273	309	
Metered Sales to General Customers (461)				
Residential (461.1)	821	38,525	109,927	5
Commercial (461.2)	115	13,332	30,601	6
Industrial (461.3)	6	15,026	18,898	7
Public Authority (461.4)	12	3,524	9,105	8
Total Metered Sales to General Customers (461)	954	70,407	168,531	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		77,489	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	959	70,680	246,329	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	77,489	3
NONE		4
Total Public Fire Protection Service (463)	77,489	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,476	6
Other (specify):		
Total Forfeited Discounts (470)	1,476	
Rents from Water Property (472):		
TOWER RENTAL	19,601	7
Total Rents from Water Property (472)	19,601	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
NONE		10
Return on net investment in meters charged to sewer department	503	11
Other (specify):		
Total Other Water Revenues (474)	503	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Water utility received payment from Verizon for placement of cell towers on utility property.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	26,333	24,199	1
Purchased Water (610)	5,770	0	* 2
Fuel or Power Purchased for Pumping (620)	38,466	37,125	3
Chemicals (630)	4,564	5,625	4
Supplies and Expenses (640)	7,385	5,929	5
Repairs of Water Plant (650)	41,447	33,636	6
Transportation Expenses (660)	1,300	1,317	7
Total Plant Operation and Maintenance Expenses	125,265	107,831	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	20,770	19,877	8
Office Supplies and Expenses (681)	4,311	4,741	9
Outside Services Employed (682)	19,472	15,192	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)	12,750	9,536	* 12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	57,303	49,346	
Total Operation and Maintenance Expenses	182,568	157,177	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account #610 - The Village was required to purchase water while a supply main was being repaired.

Account #686 - Employees Pension and Benefits - The balance increased due to an increase in health insurance and vacation benefits.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		55,447	45,561	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	365 *	2
Net property tax equivalent		55,447	45,196	
Social Security		2,700	2,431	3
PSC Remainder Assessment		612	215	4
Other (specify): NONE			0	5
Total tax expense		58,759	47,842	

TAXES (ACCT. 408 - WATER)

Taxes (Acct. 408 - Water) (Page W-06)

General footnotes

The Village forgives the tax equivalent, so none is charged to the sewer department.

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168061				3
County tax rate	mills		6.614418				4
Local tax rate	mills		5.530177				5
School tax rate	mills		7.562988				6
Voc. school tax rate	mills		1.523217				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.398861				10
Less: state credit	mills		1.074623				11
Net tax rate	mills		20.324238				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.530177				14
Combined School Tax Rate	mills		9.086205				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.616382				17
Total Tax Rate	mills		21.398861				18
Ratio of Local and School Tax to Total	dec.		0.683045				19
Total tax net of state credit	mills		20.324238				20
Net Local and School Tax Rate	mills		13.882366				21
Utility Plant, Jan. 1	\$	3,957,502	3,957,502				22
Materials & Supplies	\$	10,098	10,098				23
Subtotal	\$	3,967,600	3,967,600				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,967,600	3,967,600				26
Assessment Ratio	dec.		1.006678				27
Assessed Value	\$	3,994,096	3,994,096				28
Net Local & School Rate	mills		13.882366				29
Tax Equiv. Computed for Current Year	\$	55,447	55,447				30
Tax Equivalent per 1994 PSC Report	\$	34,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	55,447					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	19,631				19,631	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	149,581	241,506			391,087	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	169,212	241,506	0	0	410,718	
PUMPING PLANT						
Land and Land Rights (320)	276				276	11
Structures and Improvements (321)	168,789	482,712			651,501	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	132,202	184,094			316,296	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	301,267	666,806	0	0	968,073	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	5,104				5,104	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	5,104	0	0	0	5,104	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	125,322				125,322	24
Transmission and Distribution Mains (343)	774,805			78,870	853,675	25
Services (345)	157,690			32,050	189,740	26
Meters (346)	63,910	2,265	861		65,314	27
Hydrants (348)	80,095	2,800		9,080	91,975	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,201,822	5,065	861	120,000	1,326,026	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	3,474				3,474	31
Office Furniture and Equipment (391)	1,142				1,142	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	4,616	0	0	0	4,616	
Total utility plant in service directly assignable	1,682,021	913,377	861	120,000	2,714,537	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,682,021	913,377	861	120,000	2,714,537	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Accounts #314, #321 and #325 - The Village constructed a new well and pumphouse during 2009.
Docket #3420-CW-101.

If Adjustments for any account are nonzero, please explain.

Accounts #343, #345, and #348 - Plant originally constructed by the tax increment district was recorded as contributed plant. This reclassifies the plant to municipal financed.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	287,288				287,288	24
Transmission and Distribution Mains (343)	1,366,315			(78,870)	1,287,445	25
Services (345)	264,922			(32,050)	232,872	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	155,811			(9,080)	146,731	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,074,336	0	0	(120,000)	1,954,336	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,074,336	0	0	(120,000)	1,954,336	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,074,336	0	0	(120,000)	1,954,336	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Accounts #343, #345, and #348 - Plant originally constructed by the Village's tax increment district was reported as contributed plant. This reclassifies the plant to municipal financed.

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,073	7,073	1
February			6,450	6,450	2
March			7,359	7,359	3
April			7,633	7,633	4
May			8,678	8,678	5
June	236		10,027	10,263	6
July	1,601		10,787	12,388	7
August			6,374	6,374	8
September			7,223	7,223	9
October			6,894	6,894	10
November			6,974	6,974	11
December			7,171	7,171	12
Total annual pumpage	1,837	0	92,643	94,480	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	94,480	1
Less: Gallons (000's) used in the treatment process:	50	2
Subtotal: Gallons (000's) entering distribution system:	94,430	3
Less: Gallons (000's) sold:	70,680	4
Gallons (000's) entering distribution system but not sold:	23,750	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	500	7
Gallons (000's) used for fire protection:	300	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,710	10
Subtotal Estimated Usage:	2,510	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	500	13
Gallons (000's) lost due to service leaks or breaks:	15,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	350	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	5,390	17
Subtotal of Estimated Losses:	21,240	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	6%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	459	28
Date of maximum:	06/23/2009	29
Cause of maximum:	Service Break & Industry Use	30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	128	33
Date of minimum:	12/04/2009	34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	304,725	35
If water is purchased:		36
Vendor Name:	ALGOMA UTILITIES	37
Point of Delivery:	RESERVOIR - CEDAR ST	38
What percentage of purchased water is surface water?	0%	39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	2,386	43
Outside municipality?	0	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CEDAR ST	1	496	18	158,000	Yes	1
MAIN ST	2	420	19	172,000	Yes	2
MARCKS LN	3	355	19	288,000	Yes	3
NORTHBROOK ROAD	4	346	18	324,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER	NO 2	NO 3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	GOULDS	GOULDS	5
Year Installed	1999	2007	2001	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	150	225	8
Pump Motor or Standby Engine Mfr	LEROI	U S	U S	9 10
Year Installed	1945	1996	1990	11
Type	PROPANE	ELECTRIC	ELECTRIC	12
Horsepower	5	25	25	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 4	NO. 1		15
Location	PUMP HOUSE	PUMP HOUSE		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	GOULDS	GOULDS		19
Year Installed	2009	1998		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	225	120		22
Pump Motor or Standby Engine Mfr	KOHLER	U S		23 24
Year Installed	2009	2003		25
Type	NATURAL GAS	ELECTRIC		26
Horsepower	162	25		27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1945	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	30	6
Total capacity in gallons (actual)	47,500	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	N	N	14
Footnotes			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	115				115	1
M	S	4.000	209				209	2
P	S	4.000	1,147				1,147	3
M	D	6.000	18,269				18,269	4
P	D	6.000	812				812	5
M	D	8.000	31,185				31,185	6
P	D	8.000	45,037				45,037	7
M	D	10.000	582				582	8
P	D	10.000	6,510				6,510	9
M	S	12.000	353				353	10
Total Within Municipality			104,219	0	0	0	104,219	
Total Utility			104,219	0	0	0	104,219	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	193				193		1
M	1.000	642				642		2
M	1.500	18				18		3
M	2.000	45				45		4
M	4.000	5				5		5
M	6.000	2				2		6
M	8.000	2				2		7
Total Utility		907	0	0	0	907	0	

WATER SERVICES

Water Services (Page W-20)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The utility is in the process of taking an inventory of all services not in use.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	913	24	12		925	0	*	1
1.000	16				16	0		2
1.500	19				19	0		3
2.000	12	1	1		12	2		4
3.000	2				2	0		5
4.000	3				3	1		6
Total:	965	25	13	0	977	3		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	807	89	2	4	0	23	925	*	1
1.000	6	7	2	1	0	0	16		2
1.500	8	10	0	1	0	0	19		3
2.000	0	8	2	2	0	0	12		4
3.000	0	0	0	2	0	0	2		5
4.000	0	1	0	2	0	0	3		6
Total:	821	115	6	12	0	23	977		

METERS

Meters (Page W-21)

Explain program for replacing or testing meters 1" or smaller.

Meters are tested and replaced based upon customer complaints and periodic utility reviews

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	199	1			200	2
Total Fire Hydrants	199	1	0	0	200	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	199
Number of distribution system valves end of year:	291
Number of distribution valves operated during year:	75